



CARLYNTON SCHOOL DISTRICT

2026-2027 Final Budget Presentation

June 9, 2026

Mr. Keith Bielby,
Director of Finance and Operations



Financial Integrity and Transparency

Financial Integrity

- Compliance with fiscal laws and rules
- Adherence and transparency to the budget
- Goal Focused: Maximize the return on our investment

Financial Transparency

- Providing public access to financial reports, audits, revenues, and expenditures



Estimated Revenue 2026-2027 Budget

as of June 5, 2026



2026-2027 Revenue

	2025-2026 <i>Approved Budget Revenue</i>	2026-2027 <i>Proposed Budgeted Revenue</i>	2026-2027 Difference Over 2025-2026
Local	\$24,150,538	\$25,145,537	\$994,999
State	\$12,080,555	\$12,479,462	\$398,907
Federal	\$1,312,368	\$1,389,969	\$77,601
Other	n/a	\$450,000	\$450,000
Total	\$37,543,461	\$39,464,969	\$1,921,507



Estimated Expenditures 2026-2027 Budget

as of June 5, 2026



2026-2027 Estimated Expenditures

	2025-2026 Approved Budget	2026-2027 Budget	Change
Instruction	\$24,092,370	\$24,829,504	\$736,815
Support Services	\$11,651,369	\$12,489,381	\$838,012
Non-Instructional	\$949,121	\$1,027,277	\$78,156
Debt Service	\$884,509	\$1,369,501	\$484,992
Refunds	\$35,000	\$35,000	-
Transfers	(\$68,908)	-	\$68,908
TOTAL	\$37,543,461	\$39,750,663	\$2,207,202

Budget Realities

Mandated Costs

- Overall Mandated Costs
- Public School Employees' Retirement System (PSERS)
 - Approx. \$5,203,209.00 for 2026-2027
- Special Education costs
- Charter School costs

Significant Staffing Shortages

- Increase in competition for employees



Mandated Costs: *2026-2027 Final Budget*

Projected Expenditures :: \$39,750,663

94.9% - Mandated Expenditures

- \$37,722,472 dollars
- *(i.e. Salaries, benefits, PSERS, service contracts, debt service, etc.)*

5.1% - Non-mandated Expenditures

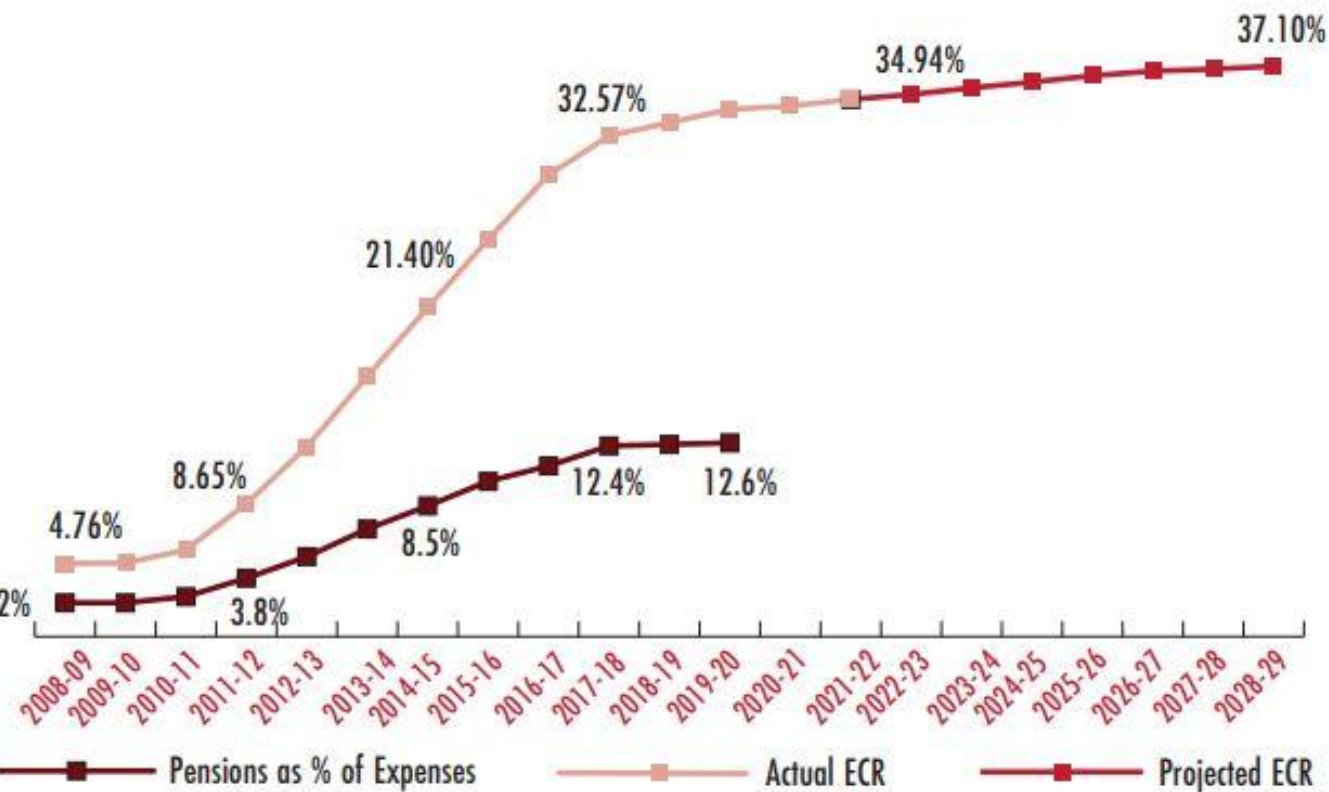
- \$2,028,191 dollars
- *(i.e textbooks, computers, classroom supplies, software, etc.)*



Pension growth starting to plateau but budget impacts will continue

Between 2010-11 and 2017-18, the mandated employer contribution rate (ECR) increased significantly. As a result, the percentage of school district budgets being consumed by pension costs has grown at a commensurate rate.¹⁹ ECR growth has slowed but will remain at historically high levels for the foreseeable future, providing no relief for school budgets.

ECR and district pension costs



State Mandated Pension Costs Impact on Carlynton School District

\$5,203,209.00

- Approximate PSERS Cost to Carlynton School District in 2026-2027

2008-2009:

- Carlynton School District was mandated to pay **\$4.76** per \$100 of an employee's salary

2026-2027:

- Carlynton School District is mandated to pay **\$33.59** per \$100 of an employee's salary

Special Education Costs Impact on Carlynton School District

\$6,565,277.00

- Approximate Special Education Cost to Carlynton School District in 2026-2027

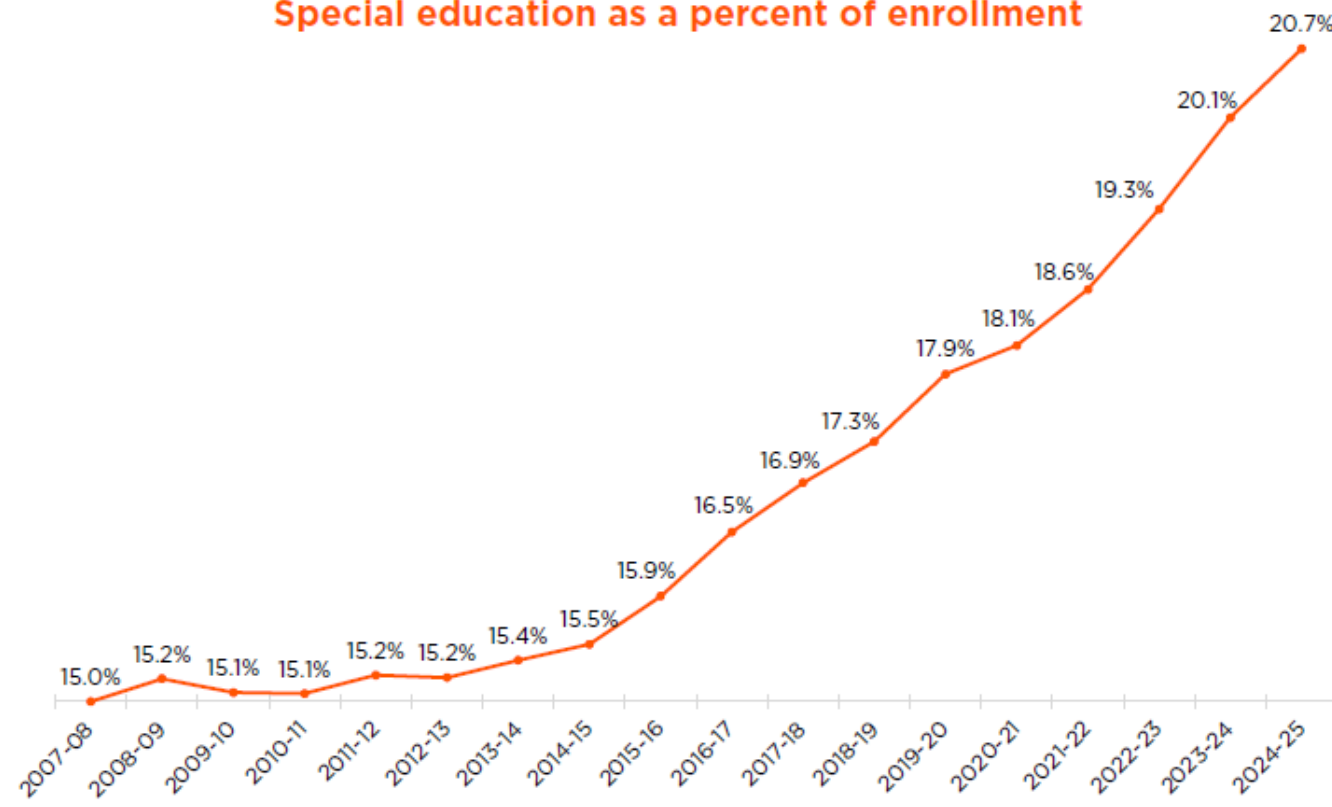
2025-2026:
22% - Special Education of Enrollment

Total Cost:	\$6,565,277.00
State Funding:	- \$1,294,500.00
Local Funding:	\$5,270,777.00

Special education population continues growing

In 2024-25, more than 347,000, or 20.7% of public school students, received special education programs and services.⁵ Much of the growth - a 28.3% increase - has occurred over the last 10 years.

Special education as a percent of enrollment



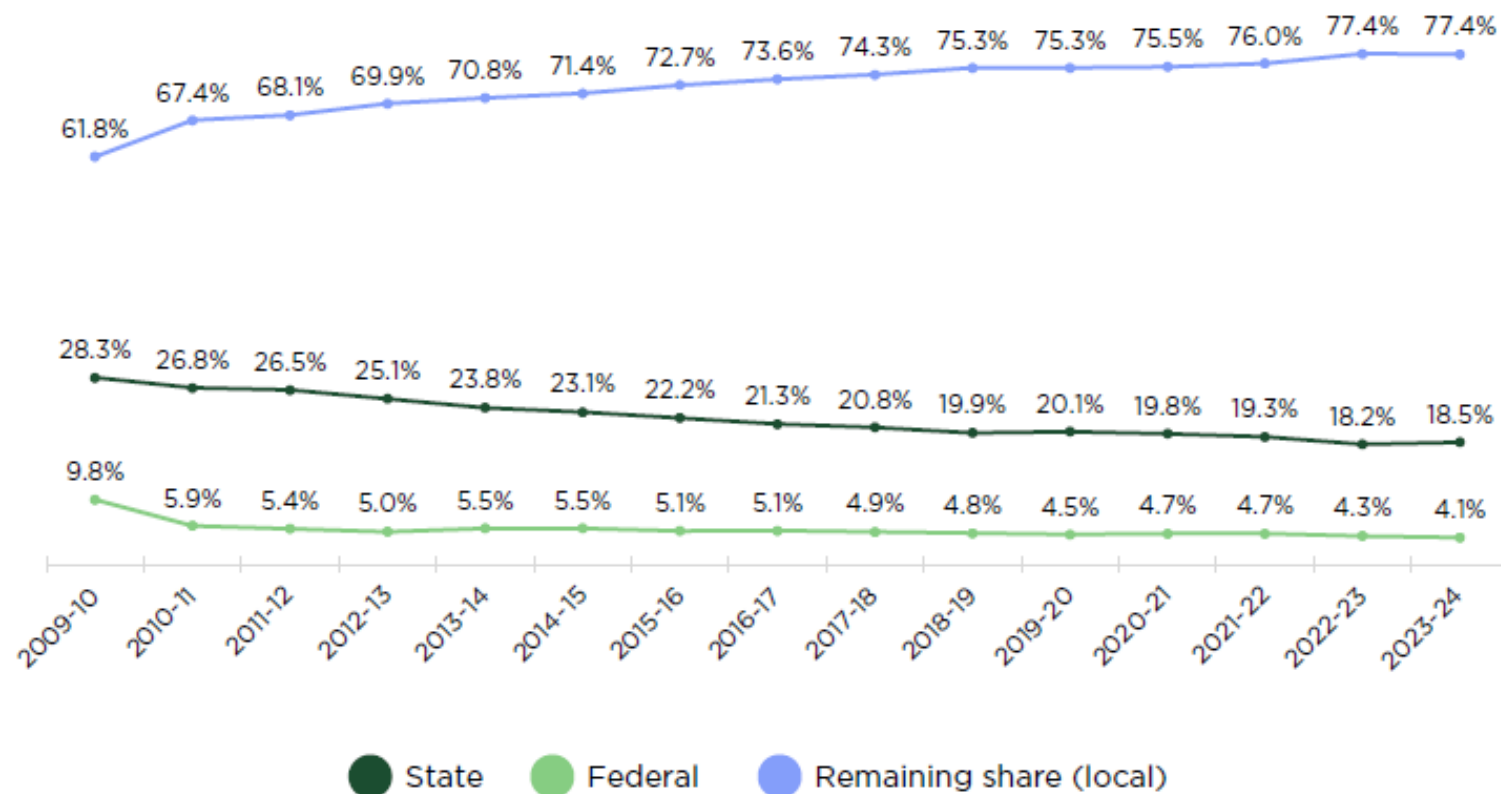
SPECIAL EDUCATION ENROLLMENT BY DISABILITY TYPE

36.7% Specific learning disability	18.5% Other health impairment	15.1% Autism	13.6% Speech or language impairment	7.7% Emotional disturbance	6.0% Intellectual disability
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State and federal shares of special education decreasing

As state and federal funding for special education has failed to keep pace with rising costs, the share of expenses covered by those sources has steadily declined. For most school districts, the gap is now filled almost entirely through local funding.²²

Percent of special education funding by source



Carlynton School District

Real Estate Tax Overview



Act 1 Index

- On January 20, 2026, the Carlynton Board of Education adopted a Resolution certifying the Board will not raise taxes above the inflationary index in the 2026-2027 Education Budget.
- The 2026-2027 Act 1 Index for Carlynton School District is **4.4%**.
- A real estate tax increase of 4.4% would equate to a maximum increase of **1.254** mills.



Act 1 Index – Millage History

Millage History				
Fiscal Year	Millage Rate	Increase	% Increase	Act 1 Index
2021-2022	26.7432	0.9541	3.7%	3.7%
2022-2023	26.7432	No Tax Increase	0%	4.2%
2023-2024	26.7432	No Tax Increase	0%	5.2%
2024-2025	28.5082	1.765	6.6%	6.6%
2025-2026	28.5082	No Tax Increase	0%	5.0%
2026-2027	TBD	TBD	TBD	4.4%

Act 1 Index

- An increase of 4.4% would equate to a millage rate increase of 1.254 mills and would generate approximately \$871,064 of additional revenue.



Home Assessed Value vs Market Value

Assessed Value: **\$110,400** *(median for Carlynton)*

- The dollar value assigned to a home or other piece of real estate for property tax purposes

Market Value: **\$220,184**

- The price that an average or reasonable buyer would spend on purchasing the house/property.

Impact of Tax Increase: **\$11.54/month or \$138.48/year**



2026-2027 Final Budget

Fund Balance – as of June 30, 2026 (Estimated)

Non spendable	\$ 371,780	Prepaid Expenditures
Assigned	\$5,357,129	long-term capital projects, PSERS, medical increases
<i>Unassigned</i>	<u><i>\$3,180,053</i></u>	
<i>Total</i>	<i>\$8,908,962</i>	

The District's fund balance goal is to maintain an unassigned General Fund balance between 5% and 8% of budgeted expenditures. The estimated unassigned balance of \$3,180,053 is 8.0% of budgeted expenditures.



Questions or Comments

